

ATTACHMENT B

Lisa M. Collura, CPA, CFE, CFF

Senior Managing Director — Forensic and Litigation Consulting

lisa.collura@fticonsulting.com

FTI Consulting

1166 Avenue of the
Americas
New York, NY 10036

Education

B.S. in Business
Administration, John
Carroll University

Certifications

Certified Public
Accountant, New York

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Lisa Collura is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Ms. Collura has over 25 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations. Ms. Collura specializes in providing complex forensic accounting and financial fraud investigative services in connection with SEC investigations and internal investigations on behalf of Trustees, Boards of Directors, Audit Committees and creditors of both public and private companies. She also has experience in matters involving technical accounting and auditing issues, accounting malpractice and bankruptcy related litigation.

Among her areas of professional expertise, Ms. Collura manages and directs large-scale financial fraud investigations. Ms. Collura's forensic accounting and financial investigation engagements include fact-finding and examinations into matters involving alleged Ponzi schemes, fraudulent financial reporting and the misapplication of GAAP. Her engagements have also involved tracing significant flows of funds among accounts and related entities. Ms. Collura has experience in conducting internal investigations on behalf of Audit Committees in connection with restatements of financial results, as well as assisting in the investigation of several of the largest fraud cases in the United States. In connection with one of those investigations, Ms. Collura testified as a witness in the criminal trial against former executives of the company.

Prior to joining FTI Consulting in 2001, Ms. Collura was the Assistant Corporate Controller for an information technology services company in Denver, Colorado. Ms. Collura was responsible for SEC reporting requirements and all internal financial reporting. She conducted due diligence procedures and managed the subsequent accounting for several company acquisitions and acted as the direct liaison with the outside auditors. Ms. Collura began her career as a Senior Auditor for Deloitte & Touche, where she audited one of the largest publicly traded steel manufacturing companies in Pittsburgh, Pennsylvania.

Professional Experience

Forensic Accounting and Financial Investigation Experience

- Provides investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities and his counsel. Engagement assistance to date has included the day-to-day direction and supervision of teams in areas including forensic investigation, data analysis and litigation consulting.
- Conducted a large-scale fact-finding investigation into one of largest fraud cases in U.S. history. The investigation, performed on behalf of the debtors and the creditors' committee of a multi-billion dollar financial services company, involved tracing the roots of related party receivables and other substantial related party transactions, analyzing year-end and quarter-end transactions, performing fact finding surrounding the role of third-parties involved in the accounting and financial reporting for the company, and other analyses as requested by the United States Department of Justice and the Securities and Exchange Commission.

- Assisted counsel to a large financial institution in evaluating the bank's compliance with Regulation W. The engagement involved tracing billions of dollars of funds transferred between and among related entities and affiliates of the bank, both domestic and foreign, to identify transactions that were potentially in violation of Regulation W requirements.
- Conducted an independent internal investigation into the facts and circumstances surrounding the defalcation and embezzlement by a former employee of an insurance company. As part of the investigation, a review of the company's internal control procedures was performed. A written investigative report, including observations and recommendations surrounding the lack of internal controls, was delivered to the Audit Committee at the conclusion of investigation.
- Assisted counsel to the Audit Committee of a company in the advertising industry with financial, accounting and investigative aspects of an internal investigation of more than 40 agencies of the company. The engagement involved understanding the financial statement review process, including the restatement process in order to assist counsel in reporting to the Audit Committee. Subsequently, the project was expanded to serve as the independent monitor of the company's remediation plan.
- Directed an independent Audit Committee investigation of a publicly traded heavy equipment manufacturer pursuant to a formal inquiry by the SEC with respect to improper revenue recognition, purchase accounting, recording of restructuring reserves, accounts receivable reserves, inventory obsolescence, and specific customer related issues. Performed site visits and test work at several domestic and international locations and summarized the findings of the investigation in a presentation given to the Audit Committee and the SEC.
- Performed forensic accounting services on behalf of five major law firms to defend a lawsuit against six major banks and financial institutions in one of the largest fraud cases in the United States. Services involved tracing significant flows of funds between accounts and related entities and investigating the impact of the accounting for the underlying transactions on the company's financial statements.
- Assisted counsel in performing due diligence procedures related to a monoline insurance company. Procedures involved identifying and analyzing related party transactions and searching for undisclosed liabilities.

Expert Witness and Litigation Support

- Assisted counsel in the representation of a company in a derivative lawsuit that had been filed against three members of senior management, including the CEO. The lawsuit alleged the three senior management professionals conspired to pay compensation to the CEO in amounts that were in excess of those amounts the company was contractually obligated to pay. Services included recalculation of compensation amounts and tracing payments to senior management and related parties.
- Assisted counsel with responding to a potential Wells Notice from the SEC in connection with the audit of a company in the financial services industry. The SEC ultimately proceeded with enforcement actions against two audit partners of one of the major accounting firms related to three separate accounting issues. Services included conducting the necessary research on the related GAAP and GAAS issues and providing accounting and auditing consultation and guidance to counsel.

- Provided expert witness services, including assisting with the preparation of an expert report related to a well-publicized accounting fraud. The case involved a litigation against certain underwriters related to allegations of failure to perform reasonable due diligence in connection with debt offerings of one of the largest telecommunications companies in the United States.
- Provided litigation consulting and expert witness services, including expert report preparation and deposition and trial preparation for a multi-billion dollar accounting malpractice case filed by a lender against one of the major accounting firms. The case involved review and analysis of several years of audit work papers as well as research and analysis of related GAAP and GAAS issues.
- Provided litigation consulting services to the Internal Revenue Service in connection with a dispute over the value of research credits claimed by the plaintiff in the case. Services consisted of expert report preparation and trial testimony preparation. Services also involved reviewing and analyzing related cost accounting issues.

Testimony

United States of America v. Tone N. Grant, Forensic Accounting Summary Witness, United States District Court, Southern District of New York (2008)

Marc S. Kirschner, as Trustee of the Refco Litigation Trust v. Thomas H. Lee Partners, L.P., et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2010)

Marc S. Kirschner, as Trustee of the Refco Private Actions Trust v. Phillip R. Bennett, et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2012)

Madoff Securities International Limited v. Stephen Ernest John Raven, et al., Trial Testimony on behalf of Claimant in High Court of Justice, Queen's Bench Division, Commercial Court, London, England (2013)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Edward A. Zraick, Jr., et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2017)

Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities LLC, Expert Testimony at Evidentiary Hearing on Profit Withdrawal Transactions, United States Bankruptcy Court, Southern District of New York (2018)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Carol Nelson, Individually and Carol and Stanley Nelson, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2019)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. BAM, L.P., Michael Mann and Meryl Mann, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2020)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Frank J. Avellino, et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2020)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Sage Associates, et al. and Sage Realty, et al., Expert Trial Testimony, United States District Court, Southern District of New York (2022)

Training and Presentations

- Develop and instruct continuing professional education for FTI Consulting
- Co-presenter of Bridge-the Gap I: Ethics and Skills for Newly Admitted New York Attorneys, "Accounting Basics and Financial Statements for Lawyers" (Practising Law Institute, 2019 – 2021)
- Co-presenter of Basics of Accounting for Lawyers 2022 (Practising Law Institute, 2022)
- Co-presenter of Basics of Accounting for Lawyers 2021, "What Every Practicing Lawyer Needs to Know" (Practising Law Institute, 2021)
- Co-presenter of Basics of Accounting for Lawyers 2020, "Financial Statements, Accounting Frameworks and Assurance Standards" (Practising Law Institute, 2020)
- Presenter of "An Overview of FTI Consulting and Forensic Accounting" to students at Fordham University in the Bronx, New York
- Taught an Intermediate Accounting course at the Community College of Denver